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ORIGINAL PAPER

Balancing Control and Coaching in CSO Governance. A Paradox Perspective on Board Behavior

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Abstract How can the internal governance of civil society organizations be conceptualized more adequately by accounting for the dual and simultaneous requirements of controlling and coaching in board behavior? Empirically, we seem to agree that effective governance of a civil society organization is crucial to its sustained viability. Conceptually, however, we observe a lack of consensus on how to best understand CSO governance. By critically juxtaposing two major theoretical lenses to conceptualize governance, namely, agency and stewardship theory, we identify a number of challenges when dealing with board–management relations that deserve our attention. While agency theory privileges controlling behavior, stewardship theory emphasizes the coaching behavior of boards. The purpose of this article is to offer a concept of governance that is informed by a paradox perspective advancing a subtler, more adequate conceptualization of board governance that accounts for these often conflicting demands on CSO governance. Drawing on illustrations from a longitudinal interpretive case study, we exemplify our propositions empirically. The article concludes with discussing the implications of our argument for CSO governance research and practice.

Résumé Comment la gouvernance interne des organisations de la société civile peut-elle être conceptualisée de manière plus adéquate par la prise en compte des exigences simultanées et doubles de contrôle et d'encadrement quant à l'intervention du conseil d'administration ? Il semble que de manière empirique, nous convenions qu'une gouvernance efficace d'une organisation de la société civile est

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cruciale pour sa viabilité durable. Cependant, d'un point de vue conceptuel, nous observons une absence de consensus sur la meilleure compréhension qui soit de la gouvernance d'une OSC. Grâce à la juxtaposition critique de deux approches théoriques majeures afin de conceptualiser la gouvernance, à savoir les théories de l'agence et de l'intendance, nous identifions un certain nombre de difficultés dans le cadre du traitement des relations conseil d'administration-direction qui nous intéressent. Alors que la théorie de l'agence privilégie une conduite de contrôle, la théorie de l'intendance met l'accent sur la conduite d'encadrement des conseils d'administration. L'objet de cet article est de proposer un concept de gouvernance élaboré à partir d'une approche paradoxale énonçant une conceptualisation plus subtile et adéquate de la gouvernance du conseil d'administration et justifiant ces exigences souvent conflictuelles de la gouvernance d'une OSC. Nous fondant sur des exemples issus d'une étude de cas d'interprétation longitudinale, nous illustrons nos propositions de manière empirique. L'article se conclut par une discussion sur les implications de notre argument pour la recherche et la pratique de la gouvernance d'une OSC.

Zusammenfassung Wie kann die interne Leitung von Bürgergesellschaften unter Berücksichtigung der Kontrolle und des Coachings im Vorstandsverhalten, beides gleichermaßen wichtige Anforderungen, begrifflich besser erfasst werden? Empirisch betrachtet scheint Einigkeit darüber zu herrschen, dass die effektive Leitung einer Bürgergesellschaft für ihr nachhaltiges Bestehen ausschlaggebend ist. Auf begrifflicher Ebene jedoch ist man sich nicht einig darüber, wie die Leitung einer Bürgergesellschaft am besten zu verstehen ist. Indem wir zwei bedeutende theoretische Betrachtungsweisen zur begrifflichen Erfassung der Leitung, nämlich die Agency-Theorie und die Stewardship-Theorie, einander kritisch gegenüberstellen, identifizieren wir eine Anzahl von Problemen, die sich im Zusammenhang mit der Beziehung zwischen Vorstand und Management stellen und die unsere Aufmerksamkeit verdienen. Während die Agency-Theorie die Kontrolle privilegiert, konzentriert sich die Stewardship-Theorie auf das Coaching-Verhalten der Vorstände. Zweck dieses Beitrags ist die Bereitstellung eines Leitungskonzepts, das von einer paradoxen Perspektive geprägt wird, die eine subtilere und angemessenere begriffliche Erfassung der Vorstandsleitung fördert, welche die oftmals widersprüchlichen Forderungen an die Leitung der Bürgergesellschaft berücksichtigt. Wir stützen uns auf Illustrationen einer interpretativen Längsschnittfallstudie und unterbreiten empirisch veranschaulichte Vorschläge. Der Beitrag endet mit einer Diskussion der Schlussfolgerungen unserer Argumentation für die Erforschung und Praktik der Leitung von Bürgergesellschaften.

Resumen ¿Cómo puede conceptualizarse la gobernanza interna de las organizaciones de la sociedad civil (OSC) de manera más adecuada dando cuenta de los requisitos duales y simultáneos de controlar el comportamiento del consejo y entrenar sobre él? Empíricamente, parece que estamos de acuerdo en que la gobernanza efectiva de una organización de la sociedad civil es crucial para su viabilidad sostenida. Conceptualmente, sin embargo, observamos una falta de consenso sobre cómo comprender mejor la gobernanza de las OSC. Mediante la yuxtaposición crítica de dos lentes teóricas importantes para conceptualizar la gobernanza, a saber, la teoría de la agencia y de la administración, identificamos una serie de desafíos cuando tratamos las relaciones del consejo de administración que merecen nuestra atención. Mientras que la teoría de la agencia da prioridad al control del comportamiento, la teoría de la administración hace hincapié en el comportamiento de entrenamiento de los consejos. El propósito de este documento es ofrecer un concepto de gobernanza que esté informado mediante una perspectiva paradójica avanzando una conceptualización más sutil, más adecuada de la gobernanza del consejo que explique estas demandas a menudo conflictivas sobre la gobernanza de las OSC. Recurriendo a ejemplos de un estudio de caso longitudinal interpretativo, demostramos nuestras propuestas empíricamente. El documento concluye tratando las implicaciones de nuestra argumentación para la investigación y práctica de la gobernanza de las OSC.

Keywords CSO governance · Agency theory · Stewardship theory · Paradox perspective

Introduction

A wide range of theoretical perspectives have been advanced to explain, understand, and model the challenges of governance—and especially board–management relations—in civil society organizations (Ostrower and Stone 2006), including: agency theory (e.g., Harris 1989; Jegers 2009; Miller 2002; Olson 2000); stewardship theory (Alexander and Weiner 1998; Jeavons 1994); contingency theory (Bradshaw 2009; Ostrower and Stone 2010); or a combination of agency, resource dependency, and institutional theory (Miller-Millesen 2003). Individually, however, each theory offers only a partial view of CSO governance—at the expense of others (Cornforth 2004). It seems that none of the aforementioned theories has successfully provided a comprehensive view on CSO governance. Thus, despite the empirical relevance of the issue, effective governance of civil society organizations remains conceptually under-theorized and empirically under-explored. Moreover, the competing theoretical perspectives seem to have prevented scholars from acknowledging and integrating aspects that the supposedly competing approach might offer. The purpose of this article is to offer a concept of governance that is informed by a paradox perspective and in this way it advances a subtler, more adequate conceptualization of board governance that accounts for the often conflicting demands on CSO governance solutions. Thus, in an attempt to strive for a more integrated view of CSO governance, we ask: How can governance of civil society organizations be conceptualized more adequately by accounting for the simultaneous requirements of controlling and coaching behavior?

The article is structured as follows. First, we review the state of the art of CSO governance research to specify and motivate our research question. Second, we juxtapose agency and stewardship theory as the two dominant source theories in governance research. We theorize on the paradox of the board’s role as controlling or supporting management and exemplify our theoretical considerations by drawing on a longitudinal case study. Finally, we critically discuss our findings and implications for CSO governance theory, research, and practice.

Background: State of the Art of CSO Governance Research

Theoretical Approaches to CSO Governance

Empirically, the governance of civil society organizations often entails fulfilling legal and fiduciary responsibilities, most particularly the need for the board of directors to comply with duty of care, duty of loyalty standards, and the duty of obedience (Brody 2002; Ostrower and Stone 2006). It could thus be argued that boards of civil society organizations hold the ultimate accountability for organizational action (Carver 1990). CSO governance involves a number of roles and responsibilities (Harris 1998; Herman and Renz 1997, 2000; Houle 1989; Kramer 1981; Miller-Millesen 2003; Ostrower and Stone 2006; Stone and Ostrower 2007), such as strategic planning and budgeting, selecting and reviewing of CEO, overseeing financial management, defining and reviewing of mission, establishing a working relationship between board and staff, and representing the organization to key constituencies and public relations. How has this been conceptualized in theory to date?

Even though most CSO governance studies operate on a surprisingly agnostic approach as far as their underlying theory of governance is concerned, we focus on and juxtapose what we consider to be the two major source theories explicitly or implicitly underpinning CSO governance research, namely, agency and stewardship theory.

Most generally, agency theory is based on the concept of the economic man, lack of full information, and an assumption of behavioral opportunism of actors (Fama and Jensen 1983; Jensen and Meckling 1976). The *fundamental premise* of agency theory is goal incongruence between the owners of an enterprise (the principals) and its managers (the agents), who have different interests (e.g., maximizing short-term income of the manager; long-term growth for the owners). From a micro-economic perspective, it addresses the issues arising from incomplete information and thus the control of the principal, and assumed opportunistic behavior of the manager in terms of exploiting this asymmetry for his or her advantage. The owners or shareholders of an enterprise face the problem that managers are likely to act in their own interest rather than in that of the shareholders. Agency theory thus assumes a *concept of man* which includes extrinsic motivation and opportunistic behavior of managers (Davis et al. 1997).

Consequently, agency theory suggests that the primary function of a board is to ensure managerial compliance (Fama and Jensen 1983), and the *suggested board behavior* is to monitor and control management to ensure it acts in the principal's interest. In such a framework, the establishment of an independent board of directors consisting of legal outsiders is one of the mechanisms that exist to ensure the alignment between the interests of managers and "principals" (Fama and Jensen 1983). The corresponding *motivational consequences* are to incentivize and sanction management through monitoring and reward systems of tangible, exchangeable commodities that have measurable “market value” (Davis et al. 1997). Despite some criticism regarding its behavioral assumptions (Hirsch et al. 1990), agency theory remains the main source theory in for-profit governance scholarship.

Implying a universal relevance and applicability of agency theory, effective board behavior in CSO settings is modeled accordingly in terms of a controlling and monitoring role (Miller 2002). Thus, boards are suggested to ensure that directors have the right set of incentives to make the right decisions for the organization (Carver 1990; Fama and Jensen 1983; Harris 1989; Oster 1995). For instance, Miller-Millesen (2003) suggested that CSO boards are more likely to engage in monitoring activities when the organization is stable, and that they are less likely to engage in monitoring behaviors when the executive staff is professionalized.

However, for CSO governance, agency theory has been criticized as being a “managerial” (read: for-profit) *concept* that might apply to for-profits but not beyond. Conceptually, CSO scholars question whether incongruence in goals exists between managers and the board as well as strong opportunistic behavior of CSO managers might be adequate assumptions. Handy and Katz (1998) suggest a kind of self-selection process for managers as civil society organizations attract committed managers; thus, principal-agent problems are partially resolved. Du Bois et al. (2009) analyzed a sample of 503 primary school managers, 187 secondary school managers, and 171 board chairpersons and found little differences in objectives between board and management. On a related note, some authors (Ben-Ner and Van Hoomissen 1994; Miller 2002; Oster 1995) question whether the board in a civil society organization can be regarded as “principal” in the sense of the principal-agent theory as there are no owners or stockholders to represent and protect and no market to provide additional safeguards. Another point of contention is grounded in the ability to measure and incentivize goal-congruent behavior in CSOs. Due to the non-distribution constraint and the lack of coherent measures of managerial performance in CSOs, it might not be possible to control managers through incentive structures of ownership (Steinberg 1987).

Despite the legitimate concerns, we believe that agency theory raises a number of relevant questions for CSO governance and board behavior but might not provide perfect answers.

Thus, in seeking a more adequate theoretical approach to conceptualize governance, scholars have turned to stewardship theory, which stresses the empowerment of managers (stewards) of the organization and strong ties between board and management (Davis et al. 1997). The *fundamental premise* of stewardship theory is goal congruence between management and board as it assumes that the shared mission leads to aligned behavior of managers (“agents” in the principal-agent theory). Stewardship theory advocates an essentially different *concept of man* than agency theory, assuming that intrinsically motivated and responsible managers will indeed act as compliant stewards of the organization and its assets as they strongly identify with the organization’s mission (Davis et al. 1997). Stewardship theory—firmly grounded in a human relations perspective (Hung 1998)—operates from a collaborative assumption that managers want to do a good job. Thus, the *suggested board behavior* is to take on a strategic role of supporting management to achieve the organization's mission by operating as a collaborative partner with the management (Donaldson 1990). The corresponding *motivational consequences* are to empower management through intrinsic rewards, such as opportunities for growth, achievement, affiliation, and self-actualization. Subordinates in a stewardship relationship are reinforced by these intrinsic, intangible rewards and are motivated to work harder on behalf of the organization (Davis et al. 1997).

Drawing on stewardship theory for governance, Wood (1992) suggests that effective boards also play a supportive and even operational role. For instance, board members assist management in fundraising activities and act as "boundary spanners" in connecting the organization with important players in its environment (Cornforth 2003). Stewardship theory emphasizes the strategic role of CSO boards in terms of collaboratively striving to achieve the CSO's mission (Cornforth 2003; Van Slyke 2006). Similarly, Jeavons (1994) suggests that boards should not just be "financial overseers" (read: principals) but act as the collective conscience of their organization and be concerned about all aspects of the organization's life and mission.

Stewardship theory obviously resonates with behavioral assumptions of CSO actors and in this respect assumes a collaborative relationship between board and management. Nevertheless, it implies congruence in values, beliefs, and goals between manager and board or organization that seems a useful but in practice, rarely achievable ideal. Thus, existing research emphasizes how agency theory—advancing more controlling behavior of boards—and stewardship theory—suggesting more coaching behavior—differ in their fundamental premises.

Agency theory assumes an extrinsic motivation of managers, while stewardship theory claims the opposite in terms of non-monetary aspects such as opportunities for growth, achievement, affiliation, and self-actualization. Thus, managerial approaches to CSO governance most likely correspond to the assumptions of agency theory emphasizing the similarities in motivation structure and information asymmetries between for- and non-profit environments (e.g., Glaeser 2003; Jegers 2009; Miller-Millesen 2003; Slivinski 2002).

In contrast, more mission-driven CSO management *concepts* highlight how third sector organizations are fundamentally different from the for-profit world, assuming an involvement-oriented environment and managers that are highly motivated by the mission of the organization. For example, Handy and Katz (1998) assume that CSO managers have intrinsic motivation to pursue the organization's goals. As a consequence, civil society organizations appear to attract individuals with a strong commitment and loyalty to the mission of the organization and who are willing to subordinate interest in monetary gains (Callen and Falk 1993; Mirvis and Hackett 1983; Weisbrod 1983; Young 1983). These authors highlight that in civil society organizations, the training and empowerment of managers are more important than control, assuming that personal goals are subordinate to organizational goals. Table 1 juxtaposes the two approaches according to key dimensions to exemplify these considerations.

So far, scholars seem to have struggled with reconciling, let alone integrating, these two distinct, often assumed antagonistic, theoretical perspectives on CSO governance. For instance, Caers et al. (2006) conceptualize stewardship theory as a

Table 1 Juxtaposing key tenets of agency and stewardship theory in CSOs

	Agency theory	Stewardship theory
Fundamental premise	Goal incongruence between management and board; systematic information asymmetry to be exploited by opportunistic agent (=manager)	Goal congruence between management and board; shared mission leads to aligned behavior of agent (=manager)
Concept of man	Opportunistic behavior of management	Compliant behavior of management
	Extrinsic motivation of agents	Intrinsic, value-driven motivation of agents
Suggested board behavior	*Control* the behavior of agents	Strategic role, *support* management to achieve the organization's mission
Motivational consequence	Incentivize and sanction through monitoring, reward systems	Empower and reward through opportunities for growth, achievement, affiliation, and self-actualization
Concept of CSO	Managerial concept of CSO	Mission-driven concept of CSO
	Assumes similarity/identity between CSOs and for-profit organizations	Assumes systematic differences between CSOs and for-profit organizations
Typical foci of CSO scholarship	Separation of control and management in CSOs	Reward managers through non-monetary mechanisms
	Differences in objectives between board and management	Self-selection of CSO managers
	Performance-based remuneration schemes for CSO managers	Problems with the adoption of corporate governance models in CSOs ("corporatization of the third sector")
	Who is the principal in CSOs?	
Exemplary articles	(Jegers 2009; Miller-Millesen 2003; Miller 2002; Olson 2000)	(Alexander and Weiner 1998; Jeavons 1994)

special case of agency theory in civil society organizations. They argue that stewardship differs from traditional agency theory only in terms of challenging the assumption that a governance relationship will always be characterized by agency conflicts. Caers et al. (2006) assume goal incongruence as a premise of stewardship theory (p. 29), which—in our view—risks to inadequately equate the fundamental premises of agency and stewardship theory by claiming stewardship as an 'extreme' case of agency theory. Most commonly, the literature assumes the two theoretical perspectives to be fundamentally and distinctively different (Davis et al. 1997; Sundaramurthy and Lewis 2003). In particular, proponents of the 'strong distinctiveness' view emphasize the goal conflict between principal and agent—which is the most fundamental assumption of agency theory (Eisenhardt 1985)—as not being a fundamental premise of stewardship theory. Consequently, these scholars conclude that the two theories operate from distinctively different "models of man" (Davis et al. 1997).

While we appreciate Caers et al.'s (2006) suggestion to conceptualize agency and stewardship theory as a continuum (spanning along a "stewardship-agency axis", p. 30), we offer an alternative approach by arguing that these two perspectives should not be looked at as mutually exclusive ("either/nor") but as simultaneous requirements in terms of time and logic. Simultaneity of supposedly contradicting, mutually excluding aspects is at the core of the Greek notion of paradox.

As Table 1 suggests, CSO governance as an empirical phenomenon can be looked at from different theoretical perspectives—with each view highlighting certain (and hiding other) aspects. We believe that both approaches provide valuable aspects, ideas, and questions. Ultimately, we need both controlling as well as coaching behavior and often at the same time. Yet neither seems to adequately model CSO governance. Rather than a naïve integration of these perspectives, we suggest considering a paradox perspective in advancing CSO governance scholarship. As we will discuss in more detail below, the concept of paradox refers to a statement consisting of two claims that simultaneously exclude each other. "Paradox" denotes contradictory, yet interrelated elements—elements that seem logical in isolation but absurd and incompatible when appearing simultaneously (Lewis 2000). Regarding CSO governance, a paradox perspective explores how simultaneous controlling and coaching behavior can be conceptualized.

The Paradoxical Quest for CSO Boards: To Coach and to Control—Simultaneously

Paradox theory describes and acknowledges conflicting demands, opposing perspectives, or seemingly contradictory terms (Lewis 2000). Tensions, the underlying sources of paradox, stem from perceptions of opposing *and* interwoven elements. Stressing one polarity exacerbates the need for the other, often sparking defensive responses, impeding learning, and engendering counterproductive reinforcing cycles (Lewis 2000). To manage a paradox aims at embracing and exploring tensions and differences between two opposites rather than choosing between them and involves developing practices that accept and accommodate tensions. For example, the tension between board members acting as representatives of particular membership groups on the one hand and experts charged with driving the performance of the organization forward, on the other hand (Kreutzer 2009), or the tension between the contrasting board roles of controlling and supporting management (Cornforth 2004; Sundaramurthy and Lewis 2003) in civil society organizations have not received adequate attention in research thus far. The paradox of controlling versus supporting represents, in our opinion, the key challenge for CSO boards as it portrays the nexus between managerial and mission-driven concepts of CSO governance.

Thus, the two orthogonal concepts that constitute the paradox for CSO board behavior are controlling on the one hand and coaching on the other. We refer to control broadly as any mechanism that board members use to direct attention, motivate, and encourage managers to act in desired ways to meet an organization's objectives (Cardinal 2001; Eisenhardt 1985; Ouchi 1977; Sitkin et al. 2010). Existing research on control differentiates between formal and informal control mechanisms. Formal control mechanisms include the establishment and utilization of rules, procedures, and policies to monitor and reward desirable performance. Informal controls rely on the establishment of organizational norms, values, culture, and the internalization of goals (Eisenhardt 1985).

We refer to a more collaborative behavior of boards as "coaching", as coaches are understood to help people to perform tasks. In line with existing research, we define the coaching behavior of boards as "a direct interaction with a team intended to help members to make coordinated and task-appropriate use of their collective resources" in accomplishing the organization's mission (Hackman and Wageman 2005, p. 269).

To employ the coaching and control categories of board behavior in conceptualizing CSO governance, we draw on the above-mentioned roles and responsibilities of boards as framed by the most influential studies (Harris 1998; Herman and Renz 1997, 2000; Houle 1989; Kramer 1981; Miller-Millesen 2003; Ostrower and Stone 2006; Stone and Ostrower 2007). Board functions of like strategic planning and budgeting, selection and review of CEO, and overseeing financial management all represent control mechanisms, while definition and review of mission, representing the organization in relation to key constituencies and public relations, and establish a working relationship between board and staff constitute what we define as coaching behavior of CSO boards (see Table 2).

The inherent tensions between controlling and coaching board behavior vis-à-vis management have been examined by Sundaramurthy and Lewis (2003), who find that organizations may experience a cycle of decline if boards put too much emphasis on either controlling or collaborative behavior. Overemphasizing controlling behavior can lead to a separation of responsibilities between the board and management in CSO as well as defensive attitudes when managers are forced to justify their strategies and actions. Rising distrust further exacerbates these defensive postures, hampering board–management interactions and learning (Sundaramurthy and Lewis 2003).

Any exaggerated monitoring by the board could be perceived as mistrust by managers and could thus damage their idealistic commitment to the organization. Furthermore, constant control may erode executives' self-efficacy, lowering their aspirations and beliefs in their own ability (Lindsley et al. 1995). Increasing levels of distrust may therefore reinforce defensive attitudes, impeding communication and mutual learning, which again may lead to a circle of decline (Sundaramurthy and Lewis 2003).

In contrast, in overly stressing collaboration, partnership, and coaching can lead to groupthink, where management ideas and strategies are not adequately scrutinized and challenged (Janis 1982). As executives and CSO board members build strong social ties and mutual trust, pressures for cohesion grow. Both groups feel obliged to cooperate to prove their commitment to the mission of the organization. A vigilant board controlling the management of the organization

Table 2 Examples of coaching and control behavior within CSO boards

Control	Coaching
Strategic planning and budgeting	Definition and review of mission
Selection and review of CEO	Representing the organization to key constituencies
Overseeing financial management	Establish working relationship board–staff

would then be perceived as a "betrayal" of the shared ideals and visions. The combination of high collective efficacy and high identification with the organization's mission could raise the potential of counterproductive defenses. Consensus seeking in an often purely volunteer-staffed board, smugness, complacency, and entrenchment can lead to strategic persistence and organizational decline (Sundaramurthy and Lewis 2003).

Moreover, civil society organizations lack a straightforward measure of managerial performance as profit in a for-profit firm. The lack of a common system of reference and the existence of multiple, often implicit, bottom lines (Anheier 2005) impedes a more vigilant controlling of management by CSO boards. This can lead to strategic persistence in good times and a cycle of organizational decline as performance deteriorates. Furthermore, Block and Rosenberg (2002) pose the case of civil society organizations with a collaborative style of governance led by founders. They suggest that founders gain informal power and dominate the board, a phenomenon they call the "founder's syndrome". Without vigilant monitoring by members or detached outside directors, finally, can result in denial and overconfidence which can prevent needed organizational restructuring (Johnson et al. 1993).

The previous discussion highlights the vital need for a combination of control *and* collaboration in CSO governance. Yet if one of these approaches becomes overemphasized, the perils of groupthink or distrust can fuel reinforcing cycles (Sundaramurthy and Lewis 2003). However, from a paradox perspective, it has been argued that embracing and balancing both approaches facilitate organizational learning and adaptation (Lewis 2000; Poole and van de Ven 1989).

In acknowledging the paradox, i.e., the simultaneous need for controlling as well as coaching behavior by boards in civil society organizations, we portray this challenge by suggesting four ideal types of board behavior—informed by Schein's (1999) classical typology of consultation (Fig. 1). Echoing the need for

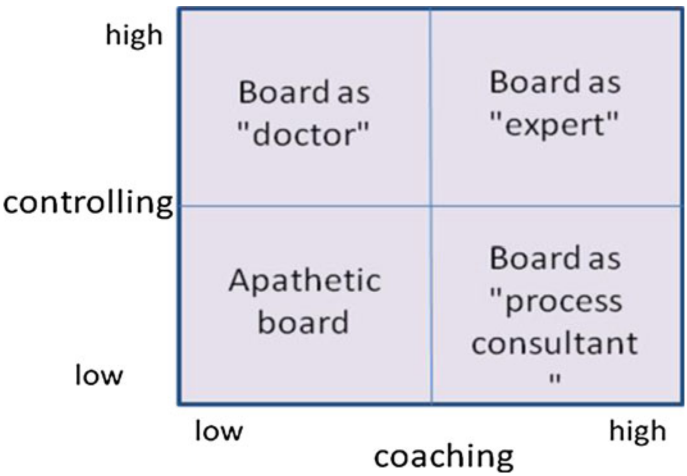

Fig. 1 Generic typology: coaching and controlling in CSO board behavior

simultaneous, apparently opposed aspects in a relational interaction, Schein (1999) provides a compelling typology in terms of client–consultant relationships. These relationships are equally exposed to the challenge of simultaneously accounting for dominant (*controlling*) and emergent (*coaching*) aspects between client and consultant. In his famous work on organization development, Schein (1999) distinguishes three forms of consultant–client relationships in the actual situation. Drawing on this adjacent concept of Schein and being equally concerned with relational interaction between two entities, in our case the board and the chief executive officer (CEO), we employ Schein's (1999) ideal types as a way to describe specific CSO board and CEO relational configurations, with the board in the doctor/consultant role and the CEO as the patient/client. For instance, while an expert consultant typically holds not only the question but also the answer to the client's problem, a doctor–patient-like relationship is characterized by a limited repertoire of remedies or treatments—determined by the doctor. A process consultant aims at exploring question and answer with the client and in this way has a limited, if any, stake in the actual solution. In mobilizing these three generic consultant–client relationships metaphorically for our purposes, we suggest the following. For instance, a high level of controlling as well as coaching behavior exemplifies what Schein (1999) refers to as an expert attitude.

First, a CSO board acting in the "expert" role thus strongly performs control functions (strategic planning and budgeting, selection and review of CEO, and overseeing financial management) *and* coaching functions (definition and review of mission, representing the organization to key constituencies and public relations, and establishing a working relationship between board and staff) at the same time. Second, a high level of control and a comparatively low level of coaching behavior exemplify a board behavior that metaphorically emulates the aforementioned doctor–patient relationship. Third, a high level of coaching combined with a comparatively low level of controlling behavior exemplifies *process consultation*, whereby CSO boards concentrate on establishing and maintaining a close collaboration between management and board. Finally, a board that is characterized mainly by inaction on both dimensions and hence performs neither coaching nor controlling tasks can be referred to as an apathetic, and thus in most cases ineffective, board.

Field Analysis: Governance at Vox Liberorum (VL)

Given that CSO governance is empirically under-explored and theoretically under-conceptualized, we conducted an in-depth, longitudinal interpretive case study design (Yin 2008) which will be presented here as an illustration to our conceptual model of board–CEO relationships in a CSO. We collected data through several rounds of semi-structured interviews, field observations of workshops and meetings, as well as archival data such as board meeting minutes, internal documents, and public domain data in a non-governmental, European-based Childs rights organization we call VL (which is a pseudonym). We consider this empirical setting indicative of our conceptual considerations above and thus address the question: "How can our conceptual model help to explain the development of governance in Vox Liberorum?"

Research Setting

Over a period of 2 years starting in early 2008, we carried out this research in VL's board and executive team. VL supports programs of its international mother organization around the world for the realization of child rights—focused on issues such as child survival and development, basic education, gender equality, HIV/Aids as well as child protection, and policy advocacy.

Thus, VL raises funds for specific projects all over the world and is among the most well-known charities in this particular country (90% of the population know the brand) and historically people have attributed values such as "fair", "trustworthy", or "effective" to the organization.

VL has 95 full-time employees and about 8000 active volunteers who operate in local offices throughout the country. Legally constituted as a non-profit association, VL's ten non-executive, voluntary board members are nominated and elected in the members' assembly of the association and typically but not necessarily cover a wide range of societal domains such as politics, business, law, academia, and media. The managing director (MD) of the national headquarters has a full-time position and is accountable for VL's operations and all salaried staff.

In late 2007, VL's otherwise flawless image was challenged by allegations of misconduct that eventually proved to be false and unfounded, as a series of independent investigations showed. Yet, the damage to its image was done and resulted in a substantive decline of about 20% in yearly donations. Based on public domain data, we understand that these developments were based in dissent about the organization's strategy and policy between the MD and the chairman of the board. We started to work empirically within the organization only when these two actors, and subsequently the entire board, had been replaced by a new board and an interim MD had taken office. Our initial role was to assist the organization in revising and developing a vision statement for the organization to provide salaried and volunteer staff with direction and guidance. With respect to research, we engaged with the organization in a collaborative mode of inquiry (Schein 1999) and after completion of the dedicated project continued to gather data in a quasi-ethnographic manner.

Data Collection and Analysis

Our data covers the period from 1993 to 2010. The real-time data collection extended over a period of more than 2 years (from May 2008 to August 2010) and is comprised of semi-structured interviews, field observations of meetings, workshops and informal interactions as well as archival data (see Table 4 in the Appendix for details). In particular, we conducted a total of 29 interviews with key players of the organization. The MD and his five reports were interviewed three times, first in October 2008, then in July 2009, and finally again at the end of data collection in August 2010. This real-time data allowed us to track the key protagonists' changing perceptions of governance over time. We also interviewed all members of the board and the current MD.

The period from 1993 to 2008 was covered ex post by documents from the respective time and by our interview partners reflecting on the events (see Table 5 in the Appendix for details). To ensure data coverage in that period, we included former organizational members in our interview sample such as the former and long-term chairman of the board, former board members, and also the former and the former-interim MD.

To further ensure that our sample included the most knowledgeable informants, we asked our interview partners to nominate individuals. In this way, we included, for example, the head of human resources in our interview rounds. Interviews lasted about 70 min on average and were tape-recorded and transcribed verbatim. We continued to conduct new interviews until additional interviews failed to dispute existing or reveal new categories or relationships, i.e., until theoretical saturation was achieved (Strauss and Corbin 1998). In our interviews, we used open and personal questions and looked for anecdotes and examples (Mason 2002).

Participant observations were made during the vision development process from October 2008 to July 2009, including ten workshops with board, top management team, representatives of the employees, of the volunteers, and of the members. Furthermore, we were granted access to the four board meetings, which took place in the period from November 2009 to June 2010. During the workshops and board meetings, one researcher took notes, which were later integrated with the official meeting meetings written by the assistant to the MD.

Internal documents and archival data represent the third source of data for studying paradoxical tensions (O'Connor 1995). We were able to use the official internal (and confidential) minutes of board meetings, the slides from board meetings, the strategic planning reports and slides, annual reports, and other documents produced by the organization in the period from 2007 to 2010.

Through analysis we moved from raw data toward the identification of specific governance tensions and their management. Our three-stage process followed Glaser and Strauss (1967) and Miles and Huberman (1994). We developed cohesive constructs and patterns by systematically and iteratively comparing data, emerging categories, and existing literature on CSO governance and paradoxes.

First, we identified initial, broad themes in our data. Examining all interview and workshop transcripts, we identified patterns and variance in the description of governance tensions. We used language indicators for mixed messages such as: "tension", "yet", "but", "on one hand…on the other hand", "juggle", "balance", "there is a fine line", "how can you…and still…", and so on (Andriopoulos and Lewis 2009; Lewis 2000). We also looked for contradictions within statements made by the very same person. We then further categorized individually our data using in vivo codes, terms that are derived directly from the language of the interviewees (Strauss and Corbin 1998), or a simple descriptive phrase when an in vivo code was not available. We compared these codes between three coders, resolving disagreements through discussion, and generated first-order concepts (Geertz 1983) which offered first insights into governance tensions and the corresponding management efforts as described by the protagonists.

Second, in a team of two researchers we looked for links between and among the first-order concepts to group them into second-order themes. We conducted this interpretation process by sticking closely to the transcribed texts (Van de Ven and Poole 1990, p. 321) and tried to discipline ourselves not to seek judgements on the basis of our own theoretical assumptions. We presented these second-order themes to our interview partners to reflect on, and where necessary refine, our findings according to their comments to make sure our results are believable from the perspective of the participants (Lincoln and Guba 1985). Furthermore, we enhanced the confirmability of our findings by having one researcher take the role of a "devil's advocate" (Lincoln and Guba 1985), and we actively searched for negative instances that contradicted our prior observations.

Third, we aggregated the concepts created in the second stage to more abstract dimensions and drew on existing studies on CSO governance and paradox to refine our labels and understanding.

Table 6 in the Appendix exemplarily illustrates the structure and ordering of the data from raw data from different sources (quotes from interviews, documents, researcher protocols, and researcher notes) to more general, researcher-induced interpretations (first-order concepts). The interpretations substantiated the subsequent grouping into second-order themes which emerged from the iteration process between data, theory, and existing literature. Table 6 shows an excerpt from our data analysis covering the period from February 2008 to August 2009 (doctor–patient model).

Findings

The case of VL, which we will present in the following, is indicative and a salient illustration of our conceptual model and our propositions developed in this article.

We have grouped the entire period in question analytically into four phases. Each phase is distinct in terms of board behavior, which manifests itself primarily in its interaction with the MD and his team of directors. Table 3 provides a synopsis of our analysis in this respect. The names of the people involved have all been anonymized of respect for the organization and the individuals.

Period 1: Growing Steadily Over More Than a Decade

When long-term chairman of the board, Albertus, resigned in 2005, he had been in office for over 12 years, with Magnus as his MD. From early on in his term, Albertus followed the daily work of the headquarters only from a distance since the MD had a strong reputation inside as well as outside of the organization. As a consequence, Albertus and all the board members fully trusted both Magnus's personality and his managerial abilities. Albertus and Magnus functioned extraordinarily well as MD and chairman, according to our informants. Thus, looking back, Albertus never felt disappointed by Magnus. Further evidence in this respect is provided by the agenda of board meetings at that time, which mainly consisted of children's rights issues of all kinds. For instance, one expert reported about a visit to a children's right project in Africa, showing photos or videos. Topics concerning the financial viability of the organization, such as the budget, the balance sheet, or the annual report, let alone organizational structure and governance were discussed only marginally. While all board members were very interested and had gained a certain expertise in children's rights, most of them were not involved in the managerial or

Table 3 Board behavior at Vox Liberorum

Period	Relevant events	Managing director	Chairman and board composition	Dominant board behavior
Growing steadily over a decade (approx. 1993–2007)	2005: while long-term Chairman "Albertus" resigns, long-term MD "Magnus" stays in office	"Magnus"	"Albertus" and "friends"	Low level of control and coaching due to success and sympathy "APATHY"
	2005: New chairman "Phillipus" is elected and despite the economic success strives to establish a much closer monitoring of "Magnus"	"Magnus"	"Phillipus" and "Albertus' friends" (old board)	Dramatically increased level of control due to "Phillipus's" will to engage in operations results in paternalistic "DOCTOR–PATIENT" configuration
False allegations challenging Vox Liberorum's image (2007–2008)	Nov 2007: Press picks up on a whistleblower's allegation of misconduct Feb 2008: Despite evidence that these allegations are unfounded, "Magnus" as well as "Phillipus" resign	"Magnus"		DOCTOR–PATIENT-model (contd.)
Rising to the challenge (2008–2009)	Feb 2008: Board nominates "Interimus" as interim MD April 2008: Complete board of "Albertus' friends" resigns April 2008: General assembly nominates entirely new board with "Atlas" as its chairman	"Interimus"	"Atlas" and the "recommencements" (new board)	Challenge to VL's public image and funds legitimize high levels of controlling as well as coaching by the board that enters an explicit and intense "EXPERT" mode
	Jan 2009: New MD "Dux" replaces "Interimus"	"Dux"		
Consolidating and renewing Vox Liberorum (2009-ongoing)	Sep 2009: "Dux" presents convincing revision of strategy and organizational redesign May 2010: "Dux" resigns	"Dux"	"Atlas" and the "comeback mates"	Strategic guidance and specification of core processes lead the board to lower its need for control while maintaining a high level of coaching "PROCESS CONSULTATION"

financial aspects of VL's operations. In retrospect, this phase showed considerable and steady growth, which resulted in a board behavior dominated by benevolent sympathy vis-à-vis Magnus and trust in his way to run the organization. Conceptually, though, this represents us low levels of both coaching and controlling behavior from the board's side—an ideal type we referred to above as *apathy*.

In June 2005, long-term chairman of the board, Albertus, resigned after 12 years in office and former politician Phillipus was elected as the new chairman. Based on his experience as a government executive, Phillipus aspires to shape and manage VL activities much more actively than Albertus. Phillipus quickly succeeded in motivating his board to exert a much closer and tighter control of Magnus' management—while offering little process guidance on how to implement their ideas. Perceived by Magnus as interventionist or paternalistic board behavior, the board showed a substantially increased level of control than before. For example, the board started to play an active role in strategic planning and to closely monitor activities such as financial management and fundraising. For Magnus and his colleagues this changed board behavior represented a fundamental "culture change" in board–management relations and was perceived as "know-it-all meddling".

Earlier, we referred to such board behavior by drawing on a *doctor–patient* metaphor, implying that the doctor shapes and monitors the healing process, i.e., the management behavior of the MD.

Period 2: False Allegations Challenge VL's Public Image

In November 2007, during the term of Phillipus and Magnus, the press picked up on a whistleblower's allegation of misconduct in VL. Although the investigations conducted later indicated that the allegations were unfounded, they constituted a significant challenge to VL's otherwise flawless image as a trustworthy children's rights organization. While Phillipus and Magnus had previously had dissenting opinions on how to manage the organization, this external challenge resulted in an even more intensive controlling behavior by Phillipus and his board colleagues. As a result, the different elements of the *doctor–patient* mode were pursued with even more vigor than before, which eventually resulted in Magnus' and Phillipus' dual resignation in February 2008.

Period 3: Rising to the Challenge

As a first gesture of recovery, the general assembly elected an entirely new board in April 2008. The new board of directors consisted of renowned personalities such as politicians, entrepreneurs, and media representatives. They elected Atlas, the founder of a medium-size family business, as chairman. Atlas, a renowned entrepreneur in Germany, suggested immediately appointing an interim MD, Interimus, while searching systematically for a long-term solution. Interimus, a former public sector administrator, focused his activities on stabilizing processes and operations within VL and thus spent little time on strategic aspects. A major achievement of Interimus during this phase, however, consists in the revising of VL statutes so as to ensure a proper definition and division of roles between management director and board. Both the lack of managerial experience as well as the dramatic decrease in donations of approximately 20% in conjunction with a highly motivated board led to high levels of control as well as coaching behavior. For example, as a consequence of the highly publicized “scandal”, the newly appointed board members undertook the task of restoring the flawed image of the organization through an intensive public relations campaign and “lent” their respected names and famous faces for interviews and public events to restore the publicly tarnished image of the organization. Furthermore, they strategically employed their personal connections to set up a “recovery team” (composed of consulting, accounting, and law firms) to run pro bono projects for VL, which all had the ultimate goal of re-gaining the general public’s trust. These coaching activities of the new board members were conducted in close collaboration between board, Interimus, and his top management team.

The coaching efforts were accompanied by a close monitoring of all managerial activities by the board. Evidence of this is provided in the meeting minutes and our interviews from that period, when mainly financial, formal, or managerial issues including governance dominated the board meetings’ time and agenda. For instance, the board did not only control the fundraising outcomes but more than once they also offered to assist in the actual fundraising process. As Atlas, the chairman, recalls of this period: “On the one hand we had to reestablish the confidence of managers by continuously providing support, but at the same time the threats from external stakeholders after the crisis and the pressure of being personally accountable for any managerial misbehavior or economic setback almost forced us to also exercise control.” Thus, conceptually speaking, this phase was characterized by high levels of control and coaching behavior, which we earlier labeled as an *expert* mode of CSO board behavior.

In January 2009, the search for a new MD resulted in the board appointing “Dux”, a renowned former manager from the for-profit sector, as the new MD. Despite his extensive experience in managing operations much larger in headcount and revenues than VL, the board would not change its *expert* mode behavior vis-à-vis him for more than 6 months into 2009.

Period 4: Consolidating and Renewing VL

With the explicit mandate to consolidate and renew VL after a somewhat rocky road, Dux was expected to bring a new and more “corporate” management style to VL. Apart from stabilizing donations, his first project involved the design of an explicit and formal strategy process in close cooperation with all members of the top management team. Furthermore, he conducted a critical review of the organization’s structure, adjusted it where he deemed appropriate and also invested in developing the team of directors as well as the wider organization through a staff development program. Strategic in his overall approach and professional in terms of managing operations as well as leading the top management team, he started to convince the board that a tight level of control would be counterproductive in the long term. Given the proof of the validity of Dux’ approach, the board agreed to relax the level of control but retained a critical level of coaching support both in managerial as well

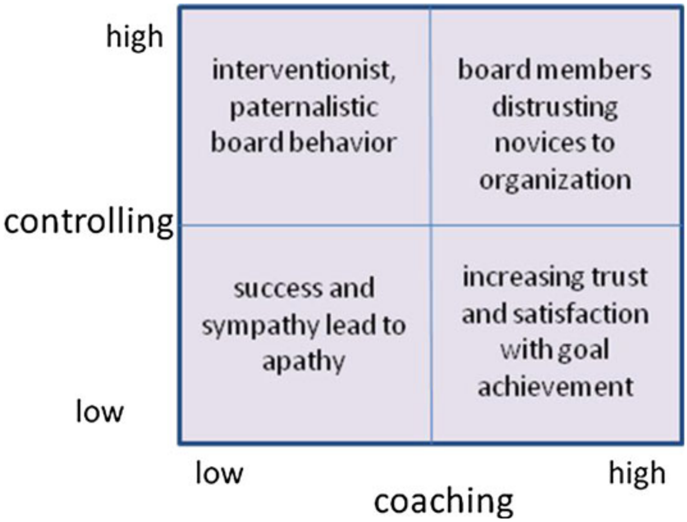

Fig. 2 Synopsis of empirical board behavior: manifestations of coaching and controlling configurations in Vox Liberorum's board

as mission-related terms. The close collaboration between board and staff members established after the "scandal" in period 3 proved to be beneficial for the board–management relationship and this also continued successfully in the fourth period. Earlier, we referred to such a configuration of board behavior as the *process consultation* mode.

In summary, we witnessed—as researchers and for the most part first hand—the behavior of the various VL boards change through a number of more or less distinct phases of different configurations and compositions in relation to the MD of the organization. Figure 2 summarizes our analysis in this respect.

Discussion

We set out to explore how CSO governance, and especially the board–management relationship, can be conceptualized in taking the simultaneous need for controlling and coaching board behavior into account. The two main theories in CSO governance, agency and stewardship theory, on their own do not fully explain CSO board behavior, but each theory nevertheless emphasizes an important aspect. In contextualizing this conceptual challenge with a paradox perspective, our key premise has been that both the controlling and coaching dimensions are simultaneously needed in the analysis to better understand CSO board behavior, and the relation to the executive function—which is at the core of a paradox perspective. Rather than conceiving of these two aspects as mutually exclusive, we developed a typology of board behavior that comprises four ideal types (apathy, expert, doctor–patient, and process consultation mode of board behavior). We have also, at the end of our article, exemplified this framework by drawing on empirical illustrations from a longitudinal case study.

Our article thus makes a conceptual contribution in terms of providing an analytical framework of CSO board behavior that takes the dual requirements of controlling and coaching behavior into account. By offering a concept of governance that is informed by a paradox theory perspective, we advance a subtler, and in our opinion more adequate conceptualization of board governance, that aims to acknowledge the delicate balance between these two different board roles and the simultaneous need for bringing in the practice of supporting and controlling management into the analysis of internal CSO governance. We suggest in our contribution four ideal types of controlling/coaching constellations of board behavior, namely, the board as "doctor", the board as "expert", the board as "process consultant", and the apathetic board. With our case study, we have illustrated how the behavior of a CSO board of directors over time can switch from apathetic to controlling; to controlling and coaching; and then finally to a situation where the behavior of the board could be characterized by a coaching focus, in one and the same organization.

Thus, coaching and control are not mutually exclusive but complementary approaches in CSO board behavior according to the specific circumstances the organization is facing at a given point in time. Our results from the case study illustrate how civil society organizations and their boards may embrace conflict *and* trust, which we believe might promote diversity *and* shared understanding in board–management relations at the same time. We do not argue that any of the identified types of board behavior is superior to the other, with the exception of an apathetic board, which is highly risky as our case study shows. Thus, the "ideal" board behavior does not exist but rather depends on the specific situation of the organization. Hence, boards of civil society organizations are well advised to develop and maintain a "behavioral agility" to be able to control and coach the top management team simultaneously and, we would argue, they also have to be capable of switching from a control-focus to a coaching focus and back. Thus, the composition of the board with people who have this agility is vital for effective internal CSO governance.

While our case narrative followed a path from apathy to process consultation in terms of our typology, this is by no means a conceptual proposition. Furthermore, we should emphasize at this stage that our case does not try to suggest that process consultation is the ideal mode of board behavior. Rather, we advance and advocate a context-sensitive approach to CSO governance in terms of the following three considerations:

1. Controlling and coaching behavior are not in contradiction with CSO board effectiveness.
2. The amplitude or relative strength of each dimension and thus the overall mix is subject to the specific organizational context that a particular civil society organization might face.
3. However, when dealing with the composition of CSO boards one should make sure to take these aspects into consideration by electing/staffing the board such that capabilities for both controlling and coaching are available.

Indeed, our argument is subject to—at least—the following limitations. Of course, our own first-hand empirical support rests on an indicative case study that in this context rather aims at illustrating our deductive line of reasoning, and we cannot (and do not claim to) build theory from case data. Thus, with our illustration we instead focus on exemplifying and demonstrating the different board behavior types according to our typology and does not account for the transitions or changes between the types. In a future study, however, when exploring such a dynamic line of inquiry, we would need to track and explore antecedents triggering changes in board behavior. At this stage, we consider the following questions and constructs worthy of such investigation: How does a changing board composition or the hiring of a new MD (and a corresponding change in leadership style) influence board behavior, but also in which way increasing or decreasing levels of trust between board and MD influence the behavior of boards. Finally, attention should be paid to the role and importance of (external) stakeholders play, as well as how changes in funds (e.g., donations) influence the control/coaching configuration in CSO governance, as also addressed by Young in this volume.

Our findings, most generally, support the often voiced argument that the composition of the board of directors is vital for a civil society organization to attain its full potential (Abzug and Galaskiewicz 2001; Austin and Woolever 1992; Balduck et al. 2010; Bradshaw 1992; Bradshaw et al. 1996; Brown 2002; Brown and Iverson 2004; Callen et al. 2003, 2010; Herman and Renz 1999; Iecovich 2005; Plambeck 1985). However, in many civil society organizations boards consist of volunteers and thus the recruitment of suitable candidates is very difficult (Pearce 1993; Wise 1999). In reality, boards mostly consist of part-time, non-specialist volunteers who behave in an idiosyncratic way and are not chosen according to a known system of merit rankings (Houle 1989; Kreutzer and Jäger 2011). Furthermore, our case study confirms the key role and importance of the board–executive relationship which several other authors already have pointed to (e.g., Allison 2002; Bradshaw 2002; Golensky 1993; Herman and Heimovics 1990; Herman and Tulipana 1985; Tsui et al. 2004).

Our study partly answers the call for better analytical models to support more qualitative research in the field of CSO governance so as to provide more a contextual and holistic picture of CSO boards (Ostrower and Stone 2006). Our findings also support Ostrower and Stone (2006) in another aspect: boards—and particularly boards in civil society organizations—are heterogeneous entities that defy easy generalization as there is no one best manner of board behavior.

To date, finally, studies on internal organization governance have hitherto almost exclusively analyzed civil society organizations located in the United States, Canada, or—more rarely—in the United Kingdom (Ostrower and Stone 2006). Rich descriptions of European civil society organizations would therefore enhance our understanding of governance challenges faced by a broader spectrum of CSOs. Furthermore, future studies should also strive to contribute to the understanding of the governance of international non-governmental organizations, a research field that, despite the continuously expanding body of academic work, remains “terra incognita”, as also argued by (Martens 2002).

Appendix on Data Collection and Analysis

See Appendix Tables 4, 5, and 6.

Table 4 Data source

Sources of data collection			
Data type	Quantity	Source	Original (intended) data audience
Interviews	29	Informants (Up to 4 interviews with key players over time)	Analysis for this study
Observational data	70 h	Ten vision development workshops, including informal pre/post interactions (field notes by one author)	Analysis for this study
Observational data	25 h	Four board meetings, including informal pre/post interactions (field notes by one author)	Analysis for this study
Official minutes of board meetings (confidential)	6 (80 pages)	Minutes written by the assistant to the MD, approved by the MD and the chairman of the board	Board members, record-keeping of all board discussions and decisions
Slides of board meetings	50 pages	MD, middle managers, external consultants	Board members
Strategic planning reports	200 pages	MD, middle managers	Strategic Planning Committee, board members
Annual reports (2000–2009)	150 pages	Communication office	Prospective and current donors and volunteers, the media, the general public
Strategic planning slides	50 pages	MD, middle managers	Strategic Planning Committee, board members

Table 5 Timeline of data collection

Interviews				1	2			3
Participant observation	vision developmt workshops							
	board meetings							
documents								
		1993-2007	May 08	Oct 08	July 09	Nov 09	June 10	Aug 10
		retrospective data		real time data				

Table 6 Exemplar from data analysis

Raw data	Interpretation/first-order concepts	Role or function of board/second-order themes	Behavior of board	Theoretical perspective "management as…"
Indicative quotes from interviews				
"The organization is like a sinking ship, we have to be steersmen navigating the ship out of this mess"	Organization needs strong leadership, board as "steersman"	Strategic planning	Control	Agent
"In the past, board and management have only drifted further away from each other, now we work together as a team"	Close collaboration between management and board	Establishing working relationship with staff members	Coaching	Steward
"We trust Dux, but we still keep an eye on all organizational activities"	Closely monitoring organizational activities	Reviewing CEO	Control	Agent
"Budgeting is a duty of the board"	Budgeting should not be done by the MD and his team (alone).	Budgeting	Control	Agent
"On the one hand we had to reestablish the confidence of managers by continuously providing support, but at the same time the threats from external stakeholders after the crisis and the pressure of being personally accountable for any managerial misbehavior or economic setbacks almost forced us to also exercise control"	Quest for control and coaching perceived as paradoxical.	Supporting and controlling staff members	Simultaneously controlling and coaching	Agent AND steward
Exemplary documents				
Information sheet about PR activities of board members	Board members give many interviews to media and take part in public events	Public relations	Coaching	Steward

Table 6 continued

Raw data	Interpretation/first-order concepts	Role or function of board/second-order themes	Behavior of board	Theoretical perspective "management as…"
Agendas from board meetings	Mainly financial, formal, or managerial issues on the agenda	Strategic planning, overseeing financial management	Control	Agent
Documentation of recovery projects	Vision statement development process as top priority	Defining and reviewing mission	Coaching	Steward
Sample researcher protocol from participant observation				
"Interimus and Dux always sit directly next to Atlas in workshops"	Symbolic gesture to underline close cooperation between chairman and managing director	Establishing working relationship between board and staff	Coaching	Steward
Extensive use of managerial lexicon, e.g., "break-even", "ROI", "USP" ecc	Managerial style in conduct of meetings, focus on financial, budgeting and planning processes	Strategic planning and budgeting, overseeing financial management	Control	Agent
Exemplary note from one researcher				
Conversation during coffee break: "I have very good connections to the people in the XY business. I am sure I can do something for VL. I'll call you soon to let you know, ok?"	Board member offers support to member of top management team Informal and direct collaboration between board member and director of fundraising department	Establishing working relationship between board and staff	Coaching	Steward

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